# VAT relief for disabled people on goods, services and building work

## Introduction

If you're disabled you don't have to pay Value Added Tax (VAT) on certain goods and services that are solely designed to assist people with a disability or long-term illness. Some building work may also be VAT free.

## How VAT relief works

If the goods or services you buy qualify for VAT relief, your supplier should not charge you VAT. It’s not a case of you paying the VAT and then claiming it back. If you think you have been incorrectly charged VAT you should ask your supplier for a refund. There is no facility for HMRC to refund VAT to you.

## Which equipment and services can be bought without paying VAT?

Not all disability products are eligible for VAT relief. Certain goods and equipment that have been designed solely for use by visually impaired and disabled people can be bought VAT free (zero-rating). If you're visually impaired or disabled, you may not have to pay VAT when you buy the following items:

* adaptation of goods
* adapted motor vehicles
* braille embossers
* building works:
* ramps, widening doorways and passages
* bathrooms, washrooms and lavatories
* lifts
* preparatory, restoration and making good
* goods supplied in connection with the construction services in previous bullet point
* grant-funded building work
* emergency alarm call systems
* hydrotherapy pools
* incontinence products
* installation of goods
* low vision aids
* medical and surgical appliances
* mobility scooters
* motor vehicles, wheelchairs, and boats designed or adapted solely for use by disabled people
* other equipment and appliances designed or adapted solely for use by disabled people
* parts and accessories
* repair and maintenance of goods
* specialist adjustable beds, chair lifts, hoists and sanitary devices
* specialist computer devices and equipment
* vibrating pillows for deaf or hard of hearing people
* wheelchairs
* white canes.

You also won't have to pay VAT on the installation, repair and maintenance of these items, or on any spare parts and accessories needed for them.

This is not a complete list of eligible equipment. Your supplier is responsible for checking whether the goods can be sold VAT free.

VAT relief does **not** apply to general purpose goods used by disabled people.

If you are unsure if the equipment you’re buying has been designed solely for use by a disabled person, you should ask the manufacturer.

### Computer equipment

Computer equipment that’s been designed or adapted solely for use by disabled people can be bought without VAT. General use computer equipment including laptops, tablets and e-Readers can't be bought VAT free even if they’re sold with certain applications that may assist disabled people such as voice recognition. This is because the equipment hasn't been designed solely for use by disabled people.

Apple products, such as the iPhone, iPad, iWatch and Mac computers do not qualify for VAT relief, as these products are not specifically for disabled people. There is no pre-installation of specialist software in addition to the standard Apple specification. Therefore, the standard rate of VAT applies to Apple products.

Items that are not exempt from VAT relief include lighting, monitors, ergonomic equipment and accessories.

### Equipment to aid the hard of hearing and low vision aids

You won't have to pay VAT if you’re buying certain specialist equipment designed for deaf or severely hard of hearing people such as tinnitus maskers, induction loops or TV hearing devices.

You can buy certain low vision aids VAT free such as technical aids designed exclusively for visually impaired people to help with reading and writing or specially designed equipment for magnifying text and images.

Standard hearing aids, corrective spectacles or contact lenses aren’t VAT free.

## Reduced rates

**A reduced rate of VAT** can be applied to certain mobility aids for people aged 60 and over, who are not disabled and therefore not entitled to the zero rate. This covers the supply and installation of grab rails, ramps, stair lifts, bath lifts, built in shower seats or showers with a built in shower seat and walk-in baths with sealable doors.

## Who can buy goods and services VAT-free?

For VAT purposes, you’re disabled or have a long-term illness if:

* you have a physical or mental impairment that affects your ability to carry out everyday activities, for example sight loss.
* you have a condition that’s treated as chronic sickness, like diabetes
* you’re terminally ill

You do not have to be **registered** sight impaired (partially sighted) or severely sight impaired (blind) or **registered** as disabled to qualify. You don't have to physically buy the goods in person. If someone else buys the goods and services for you, then you still won't be charged VAT.

A person with a temporary injury like a broken leg would not qualify, nor would a frail older person who is otherwise well and not disabled.

You'll only be able to buy goods and services without VAT if you’re disabled and you’re buying them for your own personal or domestic use.

## What HMRC mean by 'designed solely for disabled people'

This means that the original intention of the product's designer was to produce an appliance or equipment solely to meet the needs of people with one or more disabilities.

Goods that are designed for use by disabled and non-disabled people alike can't be bought VAT free. Goods that are bought to be used by or that are mainly bought by disabled people can't be bought without VAT unless they're designed solely for use by disabled people.

For example, general purpose equipment such as a laptop, an air conditioning device, a reclining chair or an orthopaedic bed might benefit a disabled person but can't be bought VAT free because they're not designed solely for use by a disabled person.

### What counts as personal or domestic use?

Personal or domestic use means that the goods or services are supplied for your own private use, rather than for business purposes.

## How to prove you qualify for VAT free goods

To demonstrate that you're entitled to buy the goods VAT free your supplier may ask you for a simple written declaration stating your eligibility.

If you’re shopping online, the supplier or manufacturer should have an online copy of the declaration form, which you can then fill in as you make your purchase. This will mean the supplier will take VAT off your bill.

VAT declaration forms can be obtained from GOV.uk and RNIB on **0345 330 4897**. Completed forms should be given to the supplier or manufacturer. Please don’t send completed declarations to HMRC.

## Repairs, maintenance and adapting goods

You won't pay VAT on repairs or maintenance of eligible goods that were zero rated when you bought them.

Also, you won’t pay VAT on the cost of having goods adapted to suit your disability. The cost of buying any goods that are to be adapted will be subject to VAT as normal.

## Building work that can be VAT free

Certain building work to a disabled person’s home may also be VAT free. This includes:

* ramps, widening doorways and passages
* installing, extending or adapting a bathroom, shower room, washroom and lavatories
* lifts
* preparation or restoration work.

‘Your home’ means the place where you normally live. This can be the home of a close relative if you normally live there. ‘Your home’ includes your garden and any outbuildings.

Examples include:

* having a bath removed and replaced with a shower or walk-in bath or wet room if, because of your disability, you have difficulty getting in and out of a traditional bath
* having a bathroom installed on the ground floor if, because of your disability, you’re not able to get upstairs
* altering an existing bathroom to allow wheelchair access around the room
* widening an existing doorway or widening an existing passage or room because of your disability
* widening a path across your garden because of your disability.

It does not include having a new bathroom installed or existing bathroom re-fitted, repaired or redecorated as a general home improvement.

It does not include having a completely new doorway, passage or room put in where there was not one before, replacing a window with a door or having a new path or vehicle driveway constructed.

You won't have to pay VAT on building materials you buy which relate to certain building work that’s eligible for relief.

### Preparation, restoration work and making good

You won't have to pay VAT on any necessary preparation or restoration work if it’s directly related to the VAT-free work described above.

For example, if you’re having your bathroom adapted to install a walk-in shower or wet room, the replacement of other work essential to providing those facilities can be supplied VAT free. This may include installation of porcelain goods, the preparation of footings, including ground levelling, work linked to providing water, gas, electricity and drainage as necessary and the restoration of the immediate decor, including retiling.

Or, with the widening of an existing doorway for an eligible customer, you can zero rate the removal of bricks and mortar, the supply and fit of a wider door, the installation of a new frame and surround and the restoration of the immediate decor.

### Building materials and goods

Building materials that are used as part of the eligible work will also be VAT free if you pay for a professional contractor (builder, plumber or other trade) to do the work. VAT-registered contractors will pay VAT on the materials they buy and they can reclaim this VAT back from HMRC in the normal way. Your building contractor’s supply of the materials to you will be VAT free.

Contractors who aren't VAT registered **can’t** reclaim the VAT on the materials they buy. Instead, they can help you arrange for the materials to be supplied VAT free direct to you from a VAT registered supplier.

You’ll need to give the VAT registered supplier of the goods (for example a builders’ merchant or DIY store) a copy of your eligibility declaration and evidence from your contractor that you’re paying them to do the eligible work for you.

If you do the work yourself or a friend, neighbour or member of your family does the work for you free of charge the materials **can’t** be bought VAT free.

You won't have to pay VAT if you buy any fittings that are designed solely for disabled people.

## Building work that’s not VAT free

VAT free building work for disabled people is limited to the work listed above. Any other work you’re having done, even if it’s being done because of your disability, can't be done VAT free.

Work that isn't eligible for relief includes:

* the construction of a downstairs bedroom or adaptation of an existing room to form a bedroom
* the installation or upgrade of a domestic heating system, for example boilers and radiators
* replacement windows or doors
* the refitting of a kitchen
* extension or adaptation of the property to provide a bedroom, dining, living or utility rooms, conservatory, offices, kitchens or carer’s rooms.

## What to do if you think you’ve paid too much VAT

If you think that you meet all the conditions for VAT free goods but have been incorrectly charged VAT you should ask your supplier for a refund. There’s no facility for HMRC to refund VAT to you.

If your supplier isn’t sure how to do this, they can contact HMRC for advice. HMRC can give advice in cases of uncertainty but can’t intervene in disputes between customers and suppliers.

## Further information

If you have a specific enquiry relating to a VAT exemption, please contact HMRC on **0300 123 1073** or visit **www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-reliefs-for-disabled-and-older-people**.

For general advice call RNIB Tax Advice team on **0345 330 4897** or email **tax@rnib.org.uk**.

VAT Relief for Disabled People, HMRC Reference Notice 701/7

**www.gov.uk/guidance/reliefs-from-vat-for-disabled-and-older-people-notice-7017**.

This factsheet is a summary, it is not an authoritative statement of the law.

**RNIB Tax Advice Service**

April 2022

## VAT reliefs for disabled people - eligibility declaration by a disabled person

### Part 1. Supplier

**Note to supplier**

The production of this declaration does not automatically justify the zero rating of your supply.

You must ensure that the goods and/or services you are supplying qualify for zero rating. Please consult Notice 701/7 VAT reliefs for disabled people, before applying VAT relief to your supplies.

You must keep this declaration with your records for production to your VAT officer as required. Please do not return it to the customer or send it to HM Revenue and Customs (HMRC).

I (full name)…………………………………………………….....……………..

of (company name and address)……………………………………………...

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I am supplying the following goods and/or services to the disabled person named overleaf. Please tick the appropriate box and give details of the goods and/or services in the space provided:

|  |  |  |
| --- | --- | --- |
| **✓** |  | Insert details |
|  | Goods which are being supplied for the customer’s personal use |  |
|  |
|  | Services of adapting goods to suit the needs of the customer |  |
|  |
|  | Services of installation, repair or maintenance |  |
|  |
|  | Alterations to a private residence |  |
|  |
|  | Monitoring a personal alarm call system for the personal use of the disabled person |  |
|  |

Signed…………………………………………………Date……………………

### Part 2. Customer's declaration

**Note to customer**

You should complete this declaration if you are ‘chronically sick or disabled’ and the goods or services are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish.

You can find out more from the Helpsheets on the **GOV.uk** website or by telephoning the VAT Disabled Reliefs Helpline on **0300 123 1073**. HMRC staff cannot advise whether or not an individual is chronically sick or disabled.

A person is ‘chronically sick or disabled’ if he or she is a person:

* with a physical or mental impairment which has a long term and substantial adverse effect upon his or her ability to carry out everyday activities
* with a condition which the medical profession treats as a chronic sickness

It does not include an elderly person who is not disabled or chronically sick or any person who is only temporarily disabled or incapacitated, such as with a broken limb. If you’re unsure, seek guidance from your GP or other medical professional.

Please give this completed form back to the supplier. They will keep it with their VAT records. Please do not send it to HMRC.

I (full name)………………………………………………………………...……

of (address)……………………………………………………………………...

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declare that I have the following disability or chronic sickness

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……………………………………………….…………………………………

I am receiving the goods and/or services detailed overleaf, which are being supplied to me for domestic or my personal use and I claim relief from VAT.

Signed………………………………………………Date……………….……..